

# भारत का राजपत्र

## The Gazette of India

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भाग II—खण्ड 1

PART II—Section 1

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।  
Separate paging is given to this Part in order that it may be filed as a separate compilation.

### MINISTRY OF LAW AND JUSTICE -

(Legislative Department)

New Delhi, the 19th December, 1996/Agrahayana 28, 1918 (Saka)

The following Act of Parliament received the assent of the President on the 19th December, 1996, and is hereby published for general information:—

### THE INCOME-TAX (AMENDMENT) ACT, 1996

No. 35 OF 1996

[19th December, 1996]

An Act further to amend the Income-tax Act, 1961.

BE it enacted by Parliament in the Forty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Income-tax (Amendment) Act, 1996.  
(2) It shall be deemed to have come into force on the 14th day of November, 1996.
2. In section 80G of the Income-tax Act, 1961 (hereinafter referred to as the principal Act),—

(a) in sub-section (1), in clause (i), after the word, brackets, figures and letters “sub-clause (iii<sup>hc</sup>)”, the words, brackets, figures and letters “or sub-clause (iii<sup>hd</sup>)” shall be inserted;

(b) in sub-section (2), in clause (a), after sub-clause (iii<sup>hc</sup>), the following sub-clause shall be inserted, namely:—

“(iii<sup>hd</sup>) the Andhra Pradesh Chief Minister’s Cyclone Relief Fund 1996; or”.

Short title and commencement.

Amendment of section 80G of Act 43 of 1961.

Repeal and  
saving.

3. (1) The Income-tax (Amendment) Ordinance, 1996 is hereby repealed.

Ord. 31 of  
1996.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act, as amended by this Act.

K. L. MOHANPURIA,  
*Secy. to the Govt. of India.*